



# WASHOE COUNTY

Integrity Communication Service

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## STAFF REPORT

BOARD MEETING DATE: February 28, 2017

**DATE:** Tuesday, February 14, 2017  
**TO:** Board of County Commissioners  
**FROM:** Mark Mathers, Budget Manager  
(775) 328-2071, [mmathers@washoecounty.us](mailto:mmathers@washoecounty.us)  
**THROUGH:** Christine Vuletich, Assistant County Manager  
(775) 328-2016, [cvuletich@washoecounty.us](mailto:cvuletich@washoecounty.us)  
**SUBJECT:** Acknowledgement of Publication of Notice of Intent to Augment Budgets and approval of the attached resolution to augment the General Fund in the amount of \$1,096,211 and approve the use of General Fund Carryover to cover previously approved unbudgeted expenditures for Fiscal Year 2016-17; and, direct the Comptroller to make the appropriate budget adjustments (net impact to County Budget is zero). (All Commission Districts)

### SUMMARY

Acknowledgement of Publication of Notice of Intent to Augment Budget and approval of the attached resolution to augment the General Fund in the amount of \$1,096,211 for appropriation authority for previously approved but unbudgeted expenditures for Fiscal Year 2016-17.

Washoe County Strategic Objective supported by this item: Stewardship of our community

### PREVIOUS ACTION

May 17, 2016: Board of County Commissioners (BCC) approved the Fiscal Year 2016-17 final budget.

In most years there is a difference between the actual audited ending fund balance of one fiscal year and the budgeted beginning fund balance of the subsequent fiscal year, which is excess beginning fund balance, also known as carryover. This amount is available for one-time purposes such as unanticipated capital expenses or other increases needed for anticipated cost overruns. If the Board chooses not to process a mid-year augmentation, these monies remain in the General Fund's balance and are available in future years.

AGENDA ITEM #

10

It is recommended that a portion of the carryover from Fiscal Year 2015-2016 available for Fiscal Year 2016-2017 be used for the following unbudgeted funding requirements:

- 1) The Justice Courts collect administrative assessments that have 2- and 5-year expirations on their use. A total of \$60,525 of unused administrative assessments for Wadsworth and Sparks Justice Courts was transferred to these court's General Fund budgets in Fiscal Year 2015-16 and requires a carryover appropriation for use in Fiscal Year 2016-17. Incline Village Justice Court did not have any balance of administrative assessments. Expired administrative assessments collected by Reno Justice Court are not re-appropriated because these assessments covered a portion of staff costs in the previous fiscal year.
- 2) An additional \$985,275 is requested to augment the Sheriff's Office (WCSO) salaries and benefits budget. During the Fiscal Year 2016-17 budget process, labor agreements were still in the process of being negotiated. Therefore, the full amount of the 3.0% COLA later approved, plus changes to various shift differentials and special pays, was not fully included in this fiscal year's budget. Due to vacancies so far this year, many departments have been able to absorb the unbudgeted portion of these labor increases, but the Sheriff's Office requires additional budget authority.
- 3) An additional \$50,211 is requested to augment the District Court's budget for additional Pre-Trial Services Officers related to the implementation of the Nevada Pretrial Risk Assessment (NPR) and the process pertaining to judicially imposed bail, which supports the NPR. This augmentation will provide funding for 2.0 FTE's through the remainder of Fiscal Year 2016-17, as well as additional personnel costs incurred to date.

**FISCAL IMPACT**

If approved, the augmentation for carryover will result in an increase in appropriations for the General Fund of \$1,096,211, which will be appropriated in the following accounts:

**Increase Expenditures**

IN60233 - 710100 Sparks Justice Court Admin Assessment funds	\$ 8,311.00
IN60277 - 710100 Wadsworth Justice Court Admin Assessment funds	\$ 52,214.00
C150200 – 701412 Sheriff - Salary Adjustment	\$ 568,204.00
C150200 – 705360 Sheriff - Benefit Adjustment	\$ 266,114.00
C150200 – 701421 Sheriff – Safety Allowance	\$ 42,400.00
C150200 – 701571 Sheriff – Safety Equipment (Vests)	\$ 35,980.00
C150200 – 701412 Sheriff – Holiday Pay	\$ 25,269.00
C150200 – 705360 Sheriff – Call Back	\$ 2,420.00
C150200 – 701421 Sheriff – Stand By Pay	\$ 3,106.00
C150200 – 701571 Sheriff – Shift Differential	\$ 6,906.00
C150200 – 705360 Sheriff – Retirement Pay for Special Pays	\$ 7,763.00
C150200 – 701300 Sheriff – Overtime	\$ 27,313.00
C120411 – 701130 Pre-trial Screening – Pooled Positions	\$ 50,211.00
<b>Total Increase in Expenditures</b>	<b>\$1,096,211.00</b>

**RECOMMENDATION**

To acknowledge the publication of notice of intent to augment budgets and approve the attached resolution to augment the General Fund in the amount of \$1,096,211 and approve the use of General Fund carryover to cover previously approved unbudgeted expenditures for Fiscal Year 2016-17; and, direct the Comptroller to make the appropriate budget adjustments.

**POSSIBLE MOTION**

Should the Board agree with staff's recommendation, a possible motion would be: "Move to acknowledge the publication of notice of intent to augment budgets and approve the attached resolution to augment the General Fund in the amount of \$1,096,211 and approve the use of General Fund carryover to cover previously approved unbudgeted expenditures for Fiscal Year 2016-17; and, direct the Comptroller to make the appropriate budget adjustments."

RESOLUTION  
TO AUGMENT THE BUDGET OF THE WASHOE COUNTY GENERAL FUND

WHEREAS, the Washoe County General Fund has sufficient available resources consisting of a an opening fund balance of \$53,438,599 which is greater than the beginning fund balance of \$44,611,066 budgeted in Fiscal Year 2016-17; and

WHEREAS, the Washoe County General Fund has the need for appropriation authority for unbudgeted expenditures; and

WHEREAS, the Washoe County General Fund also has sufficient cash to meet these additional expenditures; and

WHEREAS, total resources of the General Fund of Washoe County were originally budgeted to be \$318,403,323 on July 1, 2016 and were augmented to be \$318,545,226; and

WHEREAS, the total available resources are now determined to be \$319,641,437; and

WHEREAS, said additional available resources are an opening balance for Fiscal Year 2016-17 which was larger than anticipated, of which \$1,096,211.00 is now appropriated.

NOW THEREFORE BE IT RESOLVED, by the Board of County Commissioners of the County of Washoe, State of Nevada:

Section 1. That the budget of the Washoe County General Fund be adjusted as follows:

**General Fund**

**Increase Revenues**

General Fund Unappropriated opening fund balance (carryover)	\$1,096,211.00
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**Increase Expenditures**

IN60233 - 710100 Sparks Justice Court Admin Assessment funds	\$ 8,311.00
IN60277 - 710100 Wadsworth Justice Court Admin Assessment funds	\$ 52,214.00
C150200 – 701412 Sheriff - Salary Adjustment	\$ 568,204.00
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C150200 – 705360 Sheriff – Retirement Pay for Special Pays	\$ 7,763.00
C150200 – 701300 Sheriff – Overtime	\$ 27,313.00
C120411 – 701130 Pre-trial Screening – Pooled Positions	\$ 50,211.00
<hr/> Total Increase in Expenditures	<hr/> \$1,096,211.00

Section 2. This Resolution shall be effective on passage and approval.

Section 3. The County Clerk is hereby directed to distribute copies of the Resolution to the Department of Taxation, Comptroller, and the Budget Office.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2016.

\_\_\_\_\_  
Chairman, Washoe County  
Board of County Commissioners

## NOTICE TO THE PUBLIC

**NOTICE IS HEREBY GIVEN** that the Board of County Commissioners will hold their regularly scheduled meeting in the Commission Chambers of the Washoe County Administration Complex, 1001 East Ninth Street, Reno, Nevada, on **Tuesday, January 24, 2017 at 10:00 a.m.** to act on:

### **A RESOLUTION TO AUGMENT THE GENERAL FUND BUDGET**

Notice is hereby given that the Board of County Commission of Washoe County, State of Nevada, will act on a resolution to augment the Fiscal Year 2016-17 Washoe County General Fund in the amount of \$1,096,211.00 in order to appropriate previously unbudgeted resources for use by the Washoe County General Fund. Prior to the meeting, written comments may be filed with the Clerk of the Board and will be considered.

Anyone wishing to protest or affirm may do so by appearing at the above-named time and place.

NANCY PARENT, Washoe County Clerk and  
Clerk of the Board of County Commissioners

Date: February 10, 2017

Legal Desk  
Reno Gazette-Journal

Please publish the Public Notice in the legal section, once on Thursday, February 23, 2017, and furnish two proofs of publication; one to each of the following:

County Clerk's Office  
PO Box 11130  
Reno, NV 89520

Mark Mathers, Budget Manager  
County Manager's Office  
Washoe County  
P.O. Box 11130  
Reno, NV 89520